NEW YORK STATE

Department of Taxation and Finance

# Taxes on Selected Sales and Services in Nassau and Niagara Counties

Food and drink; hotel and short-term rental unit occupancy; admissions, club dues, and cabaret charges

## Quarterly Schedule A for Part-Quarterly (Monthly) Filers

***File as an attachment to Form ST-810***

For 3rd quarter tax period:
**September 1, 2026, through November 30, 2026**

Due date:
**Monday, December 21, 2026**

Include with Form ST-810

**0927**

| Sales tax identification number | Legal name *(Print ID number and name as shown on Form ST-810 or* Certificate of Authority) |
|---|---|
| | |

Take credits that can be identified by jurisdiction on the appropriate line *(see instructions on page 2).*

| Column A **Taxing jurisdiction** | Column B **Type of sale/service** | Column C **Jurisdiction code** | Column D **Taxable sales and services** | Column E **× Tax rate** | Column F **= Sales tax** (D x E) |
|---|---|---|---|---|---|
| **Part 1 – Nassau County** | | | | | |
| Outside city of Long Beach | Food and drink; hotel and short-term rental unit occupancy | NA 8289 | .00 | 8⅝% | |
| City of Long Beach only | Food and drink; hotel and short-term rental unit occupancy | LO 8285 | .00 | 8⅝% | |
| **Part 2 – Niagara County** | | | | | |
| Outside cities of Lockport and Niagara Falls | Food and drink | NI 2945 | .00 | 8% | |
| | Hotel and short-term rental unit occupancy | NI 2966 | .00 | 8% | |
| | Admissions, club dues, and cabaret charges | NI 2991 | .00 | 8% | |
| City of Lockport only | Food and drink | LO 9228 | .00 | 8% | |
| | Hotel and short-term rental unit occupancy | LO 9229 | .00 | 8% | |
| | Admissions, club dues, and cabaret charges | LO 9230 | .00 | 8% | |
| City of Niagara Falls only | Food and drink | NI 9216 | .00 | 8% | |
| | Hotel and short-term rental unit occupancy | NI 9215 | .00 | 8% | |
| | Admissions, club dues, and cabaret charges | NI 9214 | .00 | 8% | |
| | **Column totals** (Parts 1 and 2): | | .00 | | |

▲ ***Include this column total on Form ST-810, page 2, Column C, in box 3.***

▲ ***Include this column total on Form ST-810, page 2, Column F, in box 5.***




Insert Form ST-810.2 inside Form ST-810

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# Quarterly Schedule A for Part-Quarterly (Monthly) Filers Instructions

## Taxes on Selected Sales and Services in Nassau and Niagara Counties

## General information

### Who must file

You must complete and file Form ST-810.2, *Quarterly Schedule A for Part-Quarterly (Monthly) Filers*, if you sell or provide any of the following taxable services in Nassau County, Niagara County, or both:

- Nassau County: food and drink; hotel and short-term rental unit occupancy;
- Niagara County: food and drink; hotel and short-term rental unit occupancy; admissions, club dues, and cabaret charges.

### Requirement to file Form ST-810

If you must complete this schedule, you must also complete Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly (Monthly) Filers*.

In Step 3 of Form ST-810, report any taxable sales and purchases you are not reporting on this or any other schedule. For example, restaurant and hotel operators must report sales of cigarettes and candy on the appropriate jurisdiction line in Step 3 of Form ST-810.

### Reporting sales in Nassau and Niagara counties

In Nassau County and Niagara County, several cities require separate reporting, as sales affect how tax revenues are distributed.

For Nassau County, you must report sales in the city of Long Beach and sales outside Long Beach separately.

For Niagara County, you must:

- report sales in the city of Lockport, sales in the city of Niagara Falls, and sales outside these cities separately; and
- itemize the sales in the city of Lockport, sales in the city of Niagara Falls, and sales outside these cities for each type of service.

There are individual lines on Form ST-810.2 for each city and the remainder of the county where you are required to report sales separately.

### Examples of taxable sales and services

Taxable *food and drink* includes sales by:

- restaurants or taverns of any food and drink; and
- caterers, delis, hot dog stands, and supermarkets of heated food, sandwiches, or similar restaurant-type prepared foods.

Taxable *hotel or short-term rental unit occupancy* includes charges for occupancy of a room or rooms in a hotel, short-term rental unit, or similar establishment. **Exception:** If the occupant is a permanent resident of the hotel or short-term rental unit, there is no sales tax on charges for their hotel or short-term rental unit occupancy. For sales tax (other than New York City's 4½% tax), a *permanent resident* is an occupant of a room or rooms in a hotel or short-term rental unit for at least 90 consecutive days.

Taxable *admissions*, *club dues*, and *cabaret charges* include admission charges for:

- athletic contests, shows, and entertainment events;
- social and athletic club dues; and
- cabarets and clubs.

## Specific instructions

**Identification number and name –** Print the sales tax identification number and legal name of your business, as shown on Form ST-810 or on your business's *Certificate of Authority* for sales and use tax.

**Credits –** If you are claiming credits for the jurisdictions on this schedule:

1. In Column D on each jurisdiction line, enter the amount of taxable sales and services in the jurisdiction **minus** the amount of any credits for that jurisdiction. If the result is a negative number, show the negative using a minus sign (-).
2. On page 1 of Form ST-810:
   - mark an ***X*** in the *Are you claiming any credits* box, and
   - include the credit amounts for the jurisdictions on this schedule in the box for the total amount of credits claimed.
3. Complete and submit Form ST-810-ATT, *Quarterly Schedule CW for Part-Quarterly (Monthly) Filers*, to provide information about the types of credits you claimed.
4. Complete Form AU-11, *Application for Credit or Refund of Sales or Use Tax*, and mail it to the address on its instructions with documentation to substantiate your claim.

### Part 1 – Nassau County

Report sales of food and drink, and rents from hotel and short-term rental unit occupancy in Nassau County.

1. Enter these taxable sales and services, minus any credits, on their respective jurisdiction lines in Column D.
2. Multiply each amount by the tax rate in its jurisdiction line in Column E.
3. Enter the resulting tax for each jurisdiction on its jurisdiction line in Column F.

### Part 2 – Niagara County

Report sales of food and drink; rents from hotel and short-term rental unit occupancy; and admissions charges, club dues, and cabaret charges in Niagara County.

1. Separately report the three types of taxable sales and services, minus any credits, on their respective jurisdiction lines in Column D.
2. Multiply each amount by the tax rate in its jurisdiction line in Column E.
3. Enter the resulting tax for each jurisdiction on its jurisdiction line in Column F.

### Column totals

1. For all entries in Parts 1 and 2 (combined), calculate the totals of Columns D and F.
2. Enter these amounts in the *Column totals* (Parts 1 and 2) boxes at the bottom of the schedule.
3. On page 2 of Form ST-810, include these amounts in Columns C and F, boxes 3 and 5.

### Filing this schedule

File a completed Form ST-810.2 and any other applicable schedules with Form ST-810 by the due date. Keep a copy of your completed return for your records.

### Need help? and Privacy notification

See Form ST-810-I, *Instructions for Form ST-810*.

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